



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 11 दिसम्बर, 2006/20 अग्रहायण, 1928

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 24 नवम्बर, 2006

संख्या ई० एक्स० एन०-एफ० (6) 3-/2006.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) की धारा 22 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अधिसूचना सं० आर० 102-22/33, तारीख 5-4-1957 द्वारा अधिसूचित और तारीख 18 मई, 1957 के राजपत्र, हिमाचल प्रदेश में प्रकाशित, हिमाचल प्रदेश पैसेन्जर एण्ड गुड्स टैक्सेशन रूलज, 1957 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात् :—

1. इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश पैसेन्जर एण्ड गुड्स टैक्सेशन (संशोधन) रूलज, 2006 है।

2. नियम 9 का संशोधन.—हिमाचल प्रदेश पैसेन्जर एण्ड गुड्स टैक्सेशन रूलज, 1957 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के विद्यमान नियम 9-सी के पश्चात् निम्नलिखित नियम जोड़े जाएंगे ; अर्थात् :—

“9-D. Collection of the tax by the authorized person:

- (1) Notwithstanding anything contained in rule 9-C of these rules, a person selling or causing or authorizing to cause despatch for transport of goods specified in Schedule-II to the Act and duly authorised by the State Government by notification, shall be duly registered by the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district under the Himachal Pradesh General Sales Tax Act, 1968 or the Himachal Pradesh Value Added Tax Act, 2005, in the concerned district office. The authorized person shall collect the amount of tax payable under section 3-B of the Act from the person-in-charge or the driver of the motor vehicle in or on which goods are to be transported, as the case may be, and issue certificate in Form-P. G. T. 21-A showing the receipt of the amount so collected.
- (2) The authorized person shall deposit whole of the amount of tax collected by him during the preceding fortnight to which the collection relates into the Government treasury by means of a chalan in Form. P. G. T. 9—CHALLAN on or before 5th day of the following fortnight.
- (3) The challan on Form P. G. T. 9—CHALLAN shall be filled up in quadruplicate in respect of each transaction and duplicate thereof shall be retained by the treasury, original shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district and triplicate and quadruplicate shall be returned to the person depositing the tax so collected.
- (4) The authorized person shall also furnish every month a return in Form P. G. T. 25 to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district within 5 days after the close of the month to which the collection pertains, alongwith the treasury challan in Form P. G. T. 9.
- (5) The person in-charge or the driver of the motor vehicle, as the case may be, shall on demand by tax authority produce the certificate in Form P. G. T.—21-A and on the production of the same no tax shall be payable under section 3-B of the Act.

9-E. Scrutiny of returns and assessment of accounts etc.:

- (1) The concerned Assessing Authority shall scrutinize every return filed under section 4-A of the Act by the person authorized to collect tax under the Act, after the close of each month to which the said return pertains.
- (2) The concerned Assessing Authority shall assess every case on half yealy basis and service a notice upon the person authorized to collect tax under section 4-A of the Act in Form-P. G. T.-26 and direct him to appear before it. alongwith all the relevant documents for the particular period, which is proposed to be taken for assessment.
- (3) If any mistake is detected in the return upon scrutiny or assessment under sub-rule (1) and (2) and a person is found to have paid less tax than that payable as per such return, the Assessing Authority after recording its findings in writing shall serve a notice to the person authorized to collect tax under section 4-A of the Act and direct him to rectify the mistake and to deposit the amount of less paid tax alongwith the

amount of penalty under section 4-A (3) of the Act *ibid* in the Government treasury and to produce the treasury receipt(s) before it, within the time specified in the said notice.

9-F. Audit of Assessment:

- (1) There shall be conducted an audit of every assessment made under rule 9-E (2) of the Act in order to ensure that the tax collected and paid by a person authorized under section 4-A of the Act and the assessment made by the Assessing Authority are correct and in accordance with the provisions of the Act and these rules. The audit shall be conducted by the officer to be designated by the Commissioner and during the course of the audit, the Assessing Authority and the person authorized to collect tax under section 4-A of the Act, shall fully assist the audit party for the purpose of verification of returns and books of account etc.
- (3) A person authorized to collect tax under section 4-A of the Act, shall deposit the amount of tax due from him for a particular period as pointed out by the audit and directed to deposit the same by the Assessing Authority into the Government treasury immediately by means of a challan in Form P. G. T. 9 and shall produce a copy of said challan Form to the Assessing Authority."

3. फार्म पी० जी० टी० 21-ए का अन्तःस्थापन:—उक्त नियमों के विद्यमान फार्म पी० जी० टी० 21 के

पश्चात् निम्नलिखित फार्म पी० जी० टी० 21-ए जोड़ा जाएगा, अर्थात् :—

FORM-P. G. T. 21-A

[Sec rule 9-D (1)]

CERTIFICATE IN ORIGINAL/DUPPLICATE/TRIPPLICATE/QUADRUPLICATE

Serial No.....

Date
Time.....

1. Name and address of the person authorised to collect the tax under section 4-A of the Act.
2. Name and address of the person-in-charge or the driver of the motor vehicle in or on which goods are to be transported, as the case may be, alongwith registration number of the motor vehicle, if any.
3. Details of transaction:
 - (i) Weight/quantity of goods
 - (ii) Destination to which goods were despatched
 - (iii) Distance covered/being covered from.....
to.....(in Kilometers).....
4. Amount of tax collected from the person in-charge or the driver of the motor vehicle in or on which goods are to be transported, as the case may be. Rs.....(in words).....

Signature of the person authorised to collect the tax and deposit the same into the Government Treasury.

4. फार्म पी0 जी0 टी0 25 और पी0 जी0 टी0 26 का अन्तःस्थापन:—उक्त नियमों के विद्यमान फार्म पी0 जी0 टी0 24 के पश्चात् निम्नलिखित फार्म पी0 जी0 टी0 25 और पी0 जी0 टी0 26 जोड़े जाएंगे, अर्थात् :—

FORM P. G. T. 25

[See rule 9-D (4)]

Monthly return for the month.....

1. Name and address of the person/Dealer/Manufacturer/Despatcher authorised to collect and deposit the tax under section 4-A of the Act.

2. Quantity of goods sold/despached during the month. Name of *Quantity/Goods*

3. Number of despatches during the month with distance covering:— *Amount of Tax involved.*

Less than 250 Kms.
More than 250 Kms.

For distance
less than
250 Kms.

For distance
more than
250 Kms.

4. Total tax payable and collected during the month. *Payable* *Collected*

5. Tax deposited during the month Rs.....

6. Details of deposit of tax collected. *Amount* *T. R. No.* *Date*

1.
2.
3.
4.

7. Serial Number of gate pass issued from
.....to.....

Certified that a total amount of Rs.....(in words.....) has been collected during the month of.....as per details attached and deposited into the Government Treasury as per amount Treasury Receipt and date given above.

Signature and Stamp of person authorised to collect the tax and depositing the same.

FORM-P. G. T. 26

[See rule 9-E (2)]

NOTICE FOR SCRUTINY OF RETURNS AND ASSESSMENT ETC.

Before the Assessing Authority of.....district at.....

To
M/s.....
.....
.....

Whereas—

- (a) You, being authorised by the Government under section 4-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955, to collect and deposit tax under the Act *ibid*, duly registered with this Department under Registration Certificate No..... in District..... have not furnished the monthly return(s) specified under rule 9-D (4) for the month..... of the financial year.....
- (b) I am not satisfied that the returns filed by you for the period..... are correct and complete.
- (c) I am satisfied from the information which has come into my possession that you have paid less than that which was collected under section 4-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955, for the period commencing on..... and ending with.....

You are, therefore, hereby directed to attend in person or through an agent duly authorized by you at (Place)..... on (date)..... at (time)..... and to produce or cause to be produced, at the said date, time and place the relevant documents for the purpose of assessment together with any objection which you wish to prefer and any evidence which you wish to adduce in support thereof.

In the event of your failure to comply with this notice, I shall proceed to take cognizance under section 4-A (3) of the Act *ibid*.

(Signature.....)
Assessing Authority,
..... District.

(Seal of Assessing Authority).
Dated.....

आदेश द्वारा,
हस्ताक्षरित/-
प्रधान सचिव।

[Authoritative English text of this department notification No. EXN.F (6) 3/2006 dated 24-11-2006 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 24th November, 2006

No. EXN-F (6) 3/2006.—In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, notified *vide* notification number R. 102-23/53, dated 5-4-1957 and published in the Rajptra, Himachal Pradesh dated 18th May, 1957, namely:—

1. Short title.—These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 2006.

2. *Amendment of rule 9.*—After existing rule 9-C of the Himachal Pradesh and Goods Taxation Rules, 1957 (hereinafter referred to as the said rules), the following rules shall be added, namely:—

9-D. Collection of the tax by the authorized person:

- (1) Notwithstanding anything contained in rule 9-C of these rules, a person selling or causing or authorizing to cause despatch for transport of goods specified in Schedule-II to the Act and duly authorized by the State Government by notification, shall be duly registered by the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district under the Himachal Pradesh General Sales Tax Act, 1968 or the Himachal Pradesh Value Added Tax Act, 2005, in the concerned district office. The authorized person shall collect the amount of tax payable under section 3-B of the Act from the person-in-charge or the driver of the motor vehicle in or on which goods are to be transported, as the case may be, and issue certificate in Form-P. G. T. 21-A showing the receipt of the amount so collected.
- (2) The authorized person shall deposit whole of the amount of tax collected by him during the preceding fortnight to which the collection related into the Government treasury by means of a challan in Form P. G. T. 9—CHALLAN on or before 5th day of the following fortnight.
- (3) The challan in Form P. G. T. 9—CHALLAN shall be filled up in quadruplicate in respect of each transaction and duplicate thereof shall be retained by the treasury; original shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer-in-charge of the district and triplicate and quadruplicate shall be returned to the person depositing the tax so collected.
- (4) The authorized person shall also furnish every month a return in Form P.G.T. 25 to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district within 5 days after the close of the month to which the collection pertains, alongwith the treasury challan in Form P. G. T. 9.
- (5) The person in-charge or the driver of the motor vehicle, as the case may be, shall on demand by tax authority produce the certificate in Form P. G. T. 21-A and on the production of the same no tax shall be payable under section 3-B of the Act.

9-E. Scrutiny of returns and assessment of accounts etc.—

- (1) The concerned Assessing Authority shall scrutinize every return filed under section 4-A of the Act by the person authorized to collect tax under the Act, after the close of each month to which the said return pertains.
- (2) The concerned Assessing authority shall assess every case on half yearly basis and serve a notice authorized to collect tax under section 4-A of the Act in Form P. G. T. 26 and direct him to appear before it, alongwith all the relevant documents for the particular period, which is proposed to be taken for assessment.
- (3) If any mistake is detected in the return upon scrutiny or assessment under sub-rules (1) and (2) and a person is found to have paid less tax than that payable as per such return, the Assessing Authority after recording its findings in writing shall serve a notice to the person authorized to collect tax under section 4-A of the Act and direct

him to rectify the mistake and to deposit the amount of less paid tax alongwith the amount of penalty under section 4-A (3) of the Act *ibid* in the Government treasury and to produce the treasury receipt(s) before, it, within the time specified in the said notice.

9-F. Audit of Assessment :

- (1) There shall be conducted an audit of every assessment made under rule 9-E (2) of the Act in order to ensure that the tax collected and paid by a person authorized under section 4-A of the Act and the assessment made by the Assessing Authority are correct and in accordance with the provisions of the Act and these rules. The audit shall be conducted by the officer to be designated by the Commissioner and during the course of the audit, the Assessing Authority and the person authorized to collect tax under section 4-A of the Act, shall fully assist the audit party for the purpose of verification of returns and books of account etc.
- (3) A person authorized to collect tax under section 4-A of the Act, shall deposit the amount of tax due from him for a particular period as pointed out by the audit and directed to deposit the same by the Assessing Authority into the Government treasury immediately by means of a challan in Form P. G. T. 9 and shall produce a copy of said challan form to the Assessing Authority."

3. *Insertion of Form P. G. T.—21-A.*—After existing Form P. G. T. 21 of the said rules, the following Form P. G. T.—21-A shall be inserted, namely:—

FORM-P. G. T.—21-A

[See rule 9-D (1)]

CERTIFICATE IN ORIGINAL/DUPPLICATE/TRIPPLICATE/QUADRUPLICATE

Serial No.....

Date.....

Time.....

1. Name and address of the person authorised to collect the tax under section 4-A of the Act.
2. Name and address of the person-in-charge or the driver of the motor vehicle in or on which goods are to be transported, as the case may be, alongwith registration number of the motor vehicle, if any.
3. Details of transaction:—
 - (i) Weight/quantity of goods
 - (ii) Destination to which goods were despatched.
 - (iii) Distance covered/being covered from..... to.....(in Kilometers).....

4. Amount of tax collected from the person in-charge or the driver of the motor vehicle in or on which goods are to be transported, as the case may be. R (in words).....

Signature of the person authorised to collect the tax and deposit the same into the Government Treasury.

4. *Insertion of Form P.G.T. 25 and P.G.T. 26.*—After existing Form P. G. T. 24 of the said rules, the following Form PGT-25 and P.G.T. 26 shall be inserted, namely:—

FORM-P.G.T. 25

[See rule 9-D (4)]

Monthly return for the month.....

1. Name and address of the person/Dealer/Manufacturer/ Despatcher authorised to collect and deposit the tax under section 4 A of the Act.

2. Quantity of goods sold/despached during the month Name of Quantity/ Goods

3. Number of despatches during the month with distance covering:— Amount of tax involved

Less than 250 Kms.
More than 250 Kms.

For distance
less than
250 Kms.

For distance
more¹ than
250 Kms.

4. Total tax payable and collected during the month Payable Collected

5. Tax deposited during the month Rs.....

6. Details of deposit of tax collected
- | | Amount | T. R. No. | Date |
|----|--------|-----------|-------|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |

7. Serial Number of gate pass issued from
.....to.....

Certified that a total amount of Rs.....(in words.....) has been collected during the month of.....as per details attached and deposited into the Government Treasury as per amount Treasury Receipt and date given above.

Signature and Stamp of person authorised to collect the tax and depositing the same.

FORM-P.G.T. 26

[See rule 9-E (2)]

NOTICE FOR SCRUTINY OF RETURNS AND ASSESSMENT ETC.

Before the Assessing Authority of.....district at.....

To

M/s.....
.....
.....

Whereas —

- (a) You, being authorised by the Government under section 4-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 to collect and deposit tax under the Act *ibid*, duly registered with this Department under Registration Certificate No..... in District.....have not furnished the monthly return(s) specified under rule 9-D (4) for the month.....of the financial year.....
- (b) I am not satisfied that the returns filed by you for the period.....are correct and complete.
- (c) I am satisfied from the information which has come into my possession that you have paid less tax than that which was collected under section-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 for the period commencing onand ending with.....

You are, therefore, hereby directed to attend in person or through an agent duly authorized by you at (Place).....on (date).....(time).....and to produce or cause to be produced, at the said date, time and place the relevant documents for the purpose of assessment together with any objection which you wish to prefer and any evidence which you wish to adduce in support thereof.

In the event of your failure to comply with this notice, I shall proceed to take cognizance under section 4-A (3) of the Act *ibid*.

(Signature.....)
Assessing Authority,
.....District.

(Seal of Assessing Authority).
Dated.....

By order,

Sd/-
Principal Secretary.

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